

# House File 249 - Introduced

HOUSE FILE \_\_\_\_\_  
BY BELL

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act modifying the duties and powers of the county treasurer  
2 relating to the renewal of certain vehicle registrations and  
3 to assessments for water districts and assessments related to  
4 fence disputes.  
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
6 TLSB 1800YH 83  
7 md/sc/24

PAG LIN

1 1 Section 1. Section 169C.6, subsection 3, Code 2009, is  
1 2 amended to read as follows:  
1 3 3. If the fence is not erected or maintained as required  
1 4 in section 359A.6, and upon the written request of the board  
1 5 of township trustees, the board of supervisors of the county  
1 6 where the fence is to be erected or maintained shall act in  
1 7 the same manner as the board of township trustees under that  
1 8 section, including by erecting or maintaining the fence,  
1 9 ordering payment from a defaulted party, and certifying an  
1 10 amount due to the county ~~auditor~~ treasurer in the same manner  
1 11 as in section 359A.6. The amount due shall include the total  
1 12 costs required to erect or maintain the fence and a penalty  
1 13 equal to five percent of the total costs. The amount shall be  
1 14 placed upon the tax books, and collected with interest and  
1 15 penalties after due, in the same manner as other unpaid  
1 16 property taxes.  
1 17 Sec. 2. Section 321.40, Code 2009, is amended by adding  
1 18 the following new subsections:  
1 19 NEW SUBSECTION. 10. a. The county treasurer may refuse  
1 20 to renew the registration of a vehicle registered to the  
1 21 applicant if the county treasurer knows, from information  
1 22 provided through the county system as defined in section  
1 23 445.1, that the person owns a mobile home or manufactured home  
1 24 with delinquent tax owed to a county pursuant to chapter 435.  
1 25 b. If the county treasurer refuses to renew the  
1 26 applicant's registration, the county treasurer of the county  
1 27 where renewal of registration is applied for shall collect the  
1 28 delinquent tax for the county where the mobile home or  
1 29 manufactured home is located. Upon payment of the required  
1 30 amount for the delinquent tax, including applicable fees and  
1 31 penalties, an administrative fee as provided in section  
1 32 331.553, subsection 4, paragraph "b", and the registration  
1 33 fee, the county treasurer shall issue the registration to the  
1 34 person. The county treasurer shall cancel the registration  
1 35 restriction for the person for each mobile or manufactured  
2 1 home sold at tax sale pursuant to chapter 446, except for  
2 2 those mobile or manufactured homes sold at tax sale pursuant  
2 3 to section 446.18. The county treasurer shall cancel the  
2 4 registration restriction for the person for each tax sale  
2 5 certificate of title issued pursuant to section 435.25. The  
2 6 county treasurer to whom the delinquent taxes are paid shall  
2 7 update vehicle records to remove registration restrictions  
2 8 that have been satisfied or canceled by the county treasurer.  
2 9 NEW SUBSECTION. 11. a. In addition to all other remedies  
2 10 and proceedings provided by law for the collection of taxes,  
2 11 the county treasurer may refuse to renew the registration of a  
2 12 vehicle registered to the applicant if the county treasurer  
2 13 knows, from information provided through the county system as  
2 14 defined in section 445.1, that the applicant is the owner of  
2 15 record of a building or improvement with delinquent tax owed  
2 16 to a county and the owner of the building or improvement is a  
2 17 person other than the owner of the land on which the building  
2 18 or improvement is located.

2 19 b. If the county treasurer refuses to renew the  
2 20 applicant's registration, the county treasurer of the county  
2 21 where renewal of registration is applied for shall collect the  
2 22 delinquent tax for the county where the building or  
2 23 improvement is located. Upon payment of the required amount  
2 24 for the delinquent tax, including applicable fees and  
2 25 penalties, an administrative fee as provided in section  
2 26 331.553, subsection 4, paragraph "b", and the registration  
2 27 fee, the county treasurer shall issue the registration to the  
2 28 person. The county treasurer to whom the delinquent taxes are  
2 29 paid shall update vehicle records to remove registration  
2 30 restrictions that have been satisfied or canceled by the  
2 31 county treasurer.

2 32 Sec. 3. Section 331.512, subsection 1, paragraph d, Code  
2 33 2009, is amended by striking the paragraph.

2 34 Sec. 4. Section 331.553, subsection 4, Code 2009, is  
2 35 amended to read as follows:

3 1 4. a. Charge five dollars, as an administrative expense,  
3 2 for every rate, charge, rental, or special assessment  
3 3 certified as a lien to the treasurer for collection. This  
3 4 amount shall be added to the amount of the lien, collected at  
3 5 the time of payment from the payor, and credited to the county  
3 6 general fund. If the amount of the lien is paid in annual  
3 7 installments, an administrative expense charge shall be added  
3 8 to each annual installment.

3 9 b. Charge five dollars, as an administrative fee, for all  
3 10 taxes, charges, fees, and penalties collected by the treasurer  
3 11 from a person applying for renewal of a vehicle registration  
3 12 pursuant to section 321.40, subsections 10 and 11. This  
3 13 amount shall be added to the total amount due, collected at  
3 14 the time of payment from the payor, and credited to the county  
3 15 general fund.

3 16 Sec. 5. Section 357.22, Code 2009, is amended to read as  
3 17 follows:

3 18 357.22 LIEN OF ASSESSMENTS == TAX.

3 19 When the assessment has been completed, ~~and~~ the bonds have  
3 20 been sold and delivered to the county auditor, and the  
3 21 schedule of assessment shall be turned over has been delivered  
3 22 to the county auditor treasurer, the installments due thereon  
3 23 shall be collected in the same manner as ordinary taxes and  
3 24 shall constitute a lien on the property against which they are  
3 25 made. If the treasurer does not receive sufficient funds to  
3 26 enable the treasurer to pay the interest and retire the bonds  
3 27 as they become due, the auditor treasurer shall levy an annual  
3 28 tax of eighty-one cents per thousand dollars of assessed value  
3 29 of all taxable property within the district to pay such  
3 30 deficiency, and the county treasurer shall apply the proceeds  
3 31 of such levy to the payment of the bonds and the interest on  
3 32 the same so long as the bonds are in arrears on either  
3 33 interest or principal.

3 34 Sec. 6. Section 359A.4, Code 2009, is amended to read as  
3 35 follows:

4 1 359A.4 DECISION == DEPOSIT.

4 2 At said time and place the fence viewers shall meet and  
4 3 determine by written order the obligations, rights, and duties  
4 4 of the respective parties in such matter, and assign to each  
4 5 owner the part which the owner shall erect, maintain, rebuild,  
4 6 trim or cut back, or pay for, and fix the value thereof, and  
4 7 prescribe the time within which the same shall be completed or  
4 8 paid for, and, in case of repair, may specify the kind of  
4 9 repairs to be made. If the fence is not erected, rebuilt, or  
4 10 repaired within the time prescribed in the order, the fence  
4 11 viewers shall require the complaining landowner to deposit  
4 12 with the fence viewers a sum of money sufficient to pay for  
4 13 the erecting, rebuilding, trimming, cutting back or repairing  
4 14 such fence together with the fees of the fence viewers and  
4 15 costs. Such complaining landowner shall be reimbursed as soon  
4 16 as the ~~taxes costs and fees assessed against the party in~~  
4 17 default are collected as provided in section 359A.6.

4 18 Sec. 7. Section 359A.6, Code 2009, is amended to read as  
4 19 follows:

4 20 359A.6 DEFAULT == COSTS AND FEES COLLECTED ~~AS TAXES.~~

4 21 If the erecting, rebuilding, or repairing of ~~such a fence~~  
4 22 be is not completed within thirty days ~~from and~~ after the time  
4 23 fixed therefor in such the order, the board of township  
4 24 trustees acting as fence viewers shall cause the fence to be  
4 25 erected, rebuilt, and repaired, and the value thereof may be  
4 26 fixed by the fence viewers, and unless the sum so fixed,  
4 27 together with all fees of the fence viewers caused by such  
4 28 ~~default, as taxed by them,~~ is paid to the county treasurer,  
4 29 within ten days after the same is so ascertained; or when

4 30 ordered to pay for an existing fence, and the value thereof is  
4 31 fixed by the fence viewers, and said sum, together with the  
4 32 fees of the fence viewers, ~~as taxed by them~~, remains unpaid by  
4 33 the party in default for ten days, the fence viewers shall  
4 34 certify to the county ~~auditor~~ treasurer the full amount due  
4 35 from the party or parties in default, including all fees and  
5 1 costs ~~taxed~~ assessed by the fence viewers, together with a  
5 2 description of the real estate owned by the party or parties  
5 3 in default along or upon which the said fence exists, and the  
5 4 county ~~auditor~~ treasurer shall enter the same upon the ~~tax~~  
~~5 5 list county system, as defined in section 445.1, and the~~  
5 6 amount shall be collected ~~as other taxes~~ in a manner similar  
5 7 to the provisions for collection of rates and charges in  
5 8 section 384.84. Upon certification to the county treasurer,  
5 9 the amount assessed shall be a lien on the parcel until paid.

5 10 EXPLANATION

5 11 This bill amends various provisions relating to the duties  
5 12 and powers of the county treasurer relating to vehicle  
5 13 registrations, water districts, and fence disputes.

5 14 The bill allows a county treasurer to refuse to renew a  
5 15 vehicle registration if the treasurer knows, from information  
5 16 provided through the county system, that the person owes  
5 17 delinquent taxes on a mobile or manufactured home, or on a  
5 18 building or improvement owned by a person other than the owner  
5 19 of the land on which the building or improvement is located.  
5 20 If the county treasurer refuses registration renewal, the  
5 21 treasurer is required to collect the delinquent taxes on  
5 22 behalf of the county where the taxes are owed prior to  
5 23 renewing the registration. The bill also allows the  
5 24 collection by the county treasurer of an administrative fee of  
5 25 \$5 for all property taxes, charges, fees, and penalties  
5 26 collected by the treasurer from a person applying for renewal  
5 27 of a vehicle registration.

5 28 Current law provides that the schedule of assessment for a  
5 29 water district under Code chapter 357 shall be delivered to  
5 30 the county auditor. The bill requires the schedule of  
5 31 assessment to be delivered to the county treasurer for levy by  
5 32 the treasurer.

5 33 Current law provides that if the costs and fees assessed to  
5 34 a responsible party by the fence viewers as the result of a  
5 35 fence dispute are not paid to the county treasurer within the  
6 1 specified time period, the fence viewers shall certify to the  
6 2 county auditor the full amount due and collect the amount in a  
6 3 manner similar to the collection of other taxes. The bill  
6 4 requires the fence viewers to certify the full amount due to  
6 5 the county treasurer. The bill also requires the county  
6 6 treasurer to enter the information into the county system,  
6 7 rather than the auditor entering it on the tax list, and  
6 8 provides that the amount due be collected in a manner similar  
6 9 to the collection of rates and charges of city utilities and  
6 10 enterprises in Code section 384.84. The bill provides that  
6 11 the amount assessed shall be a lien on the parcel until paid.

6 12 LSB 1800YH 83

6 13 md/sc/24